





"STILL ACHIEVING, STILL PURSUING."

Ably voices my position in the Furniture Trade of this section

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**The Last Victory Achieved is**  
**A WALNUT**  
**Marble-top Bedroom Suite, \$45.**  
This stands ahead of anything in the market, and is a fitting companion  
for the ELEGANT SUITE I SELL FOR \$18.

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And the facilities for FURNISHING YOUR PARLOR are equally good; for my stock shows a

Very handsome

**Parlor Suite of Seven Pieces,  
FOR \$40!**

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★ The WONDERFUL LOW PRICES quoted in this advertisement may cause some to ask  
WHAT THE GOODS CAN BE. My answer is to call and inspect them for yourself; it will cost  
you nothing, and you certainly will be rewarded for your trouble.

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**JOHN BREUNER,**

—PROPRIETOR OF THE—

**LARGEST AND CHEAPEST FURNITURE HOUSE IN THE STATE!**

**Nos. 604, 606, 608 K street, Sacramento.**

mr18-30

**H. WACHHORST.**

**LEADING JEWELER OF SACRAMENTO.**  
SIGN OF TOWN CLOCK.  
**No. 318 J street.....31411.....Sacramento**

**KLUNE & FLOBERG,**  
WATCHMAKERS & JEWELERS, 428 J street, bet. Fourth and Fifth.  
Dealers in WATCHES, JEWELRY AND DIAMONDS. Repairing in all the  
branches a Specialty, under Mr. FLOBERG. Agents for ROYALFORD WATCH COMPANY, &c-SPM

**JAMES G. DAVIS,**  
411 and 413 K street, Sacramento, the Best House to Buy Your  
**FURNITURE AND CARPETS!**  
SEND FOR PRICE LIST. 3-7

**OFFICIAL PROCLAMATION**

provided, that in all cases actions may be maintained against the Tax Collector, or to recover illegal taxes paid under protest. All such actions must be commenced within thirty days after such illegal taxes have been paid. It shall be the duty of the Courts in which such actions may be brought, to try them, upon the request of either party, in advance of all other civil actions, and such taxes so paid under protest shall be retained by the Tax Collector, or such other officer as the Legislature may designate.

# Proclamation

**Proclamation.**

Nothing in this amendment shall affect any assessment or tax heretofore made or levied, or interest thereon, or any penalty heretofore incurred, or any action or right of action on account of any such assessment, tax, interest, penalty, and all laws in force at the adoption of this amendment, not inconsistent therewith, shall remain in full force and effect until altered or repealed by the Legislature. The first levy and payment of taxes against railroad property hereunder, shall be made in the year eighteen hundred and eighty-six, and shall be upon the gross earnings, to be ascertained as herein provided, for the entire year of eighteen hundred and eighty-five. Taxation for the year ending June thirtieth, eighteen hundred and eighty-five, is not affected by this amendment.

**WHEREAS, THE LEGISLATURE OF THE** State of California, at its Twenty-sixth Session, beginning on the fifth day of January, A. D. eighteen hundred and eighty-five, the first day of the regular session, to which the two Houses of said Legislature voting in favor thereof, proposed the following amendment to Sections One, Eight, Ten and Eleven of Article Thirteen, of the Constitution of the State of

**NOW, THEREFORE, pursuant to the provisions** of the Constitution and an Act of the Legislature entitled, "An Act to provide for the Submission of Proposed Amendments to the Constitution of the State of California to the Qualified Electors for their Approval," approved March 7th, A. D. 1887, the said amendment is submitted to be voted upon, by the said qualified electors of the State of

AMENDMENT NUMBER ONE. March 1, 1993

SECTION 1. All property in the State, except railroads, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided in this act. The property, as taxed in this article and section, is hereby declared to include money, bonds, stocks, notes, mortgages, and all other matters and things, real, personal and mixed, capable of private ownership; *provided*, that the gross value of the property owned for public schools, and such as may belong to the United States, this State, or any county or municipality, shall be exempted therefrom. The property exempt from taxation. Growing vines and fruit trees shall be included in the valuation and taxed as a part of the realty; and *further* further, that railroads shall be taxed as follows: The gross value of the property owned *provided* further, that the Legislature may provide for the exemption from taxation of ships and vessels owned and registered in this state, or may tax such ships and vessels on their gross net value for the tax. The Legislature may also provide, except in case of credits secured by mortgage, a special decree for a deduction from the debts due to bona fide residents of this State. Double taxation in any form is prohibited.

Sec. 2. The Legislature shall, by law, require

to the County Assessor, annually, a statement under oath, setting forth specifically all property owned and possessed, and all railroad property

any real and personal property, as defined in section 10 of this article, owned by such taxpayer, or in his possession or under his control, at the time of such railroad on the first Monday in March.

Sec. 10. All property, except railroad property, as hereinbefore provided, shall be assessed in the county, city, or county and city, township, or district in which it is situated, in the manner provided by law. Every corporation and person owning or operating a railroad of any portion thereof, in this State, shall, on or before the first day of July of each year, pay to the State Treasurer an annual tax of one and a half per cent upon the gross earnings, earned within this State, of such railroad, for the year ending upon the thirty-first day of December next preceding, which tax shall be in lieu of all other State and county taxes upon such mine, mine shaft, wharf, dock, pier, canal, canal ship, mine, business, right of way, roadway, railroad, rails, rolling stock, fences, stations and other improvements, and upon ferry boats when operated as a part of such railroad, and upon the shares of the stock of such railroad, and upon the shares of the stock of any trust, contract or other obligation by which a debt is secured upon such property, and upon the shares of the stock of any corporation or person shall be assessed and taxed as other property is assessed and taxed. The annual earnings of such railroad for the year ending on the thirty-first day of December last

**EUREKA CARRIAGE FACTORY.**

**GREAT REDUCTION IN PRICES.**



**Nine Gold Medal Eight Silver Medal**  
From the Mechanics' Fair of San Francisco, and  
Cincinnati and Nevada State Fairs.

**125 FIRST-CLASS PREMIUMS**

FOR THE BEST WORK.

— One of my BUGGIES is worth Six Cheap Eastern Buggies.

before the first day of May hereafter, ascertained and declared by the State Board of Equalization, and shall not be considered as such until so ascertained and declared by the State Board of Equalization.

under such rules and conditions as may be prescribed by the Board of directors, but that the Legislature may at any time have power to amend or repeal the provisions of this act, and to alter the rules and conditions as they shall be framed, when the railroads are situated partly within this State and partly without this State, the gross earnings of such railroads shall be ascertained and determined by taking:

*First*—The gross earnings which, during the year last preceding, have been earned wholly within this State.

*Second*—The gross earnings which, during the same year, have been earned partly within this State and partly without this State, shall be ascertained by apportioning such earnings between this State and other States in the ratio of the number of miles of such railroad situated in this State, and miles in all the other States, in which the number of miles thereof, by the use of which such earnings have been made. The proportion of interstate earnings thus ascertained shall be added to the earnings made wholly within this State, and the sum thus ascertained shall be deemed to be the gross earnings of such railroads for all purposes of assessment and taxation. For every purpose of this section, except for the purpose of ascertaining the proportion of interstate earnings to be added to the earnings made wholly within this State, the gross earnings of such railroads shall be ascertained and determined by taking:

I have for sale, at the lowest possible prices: Family Carriages, Wagons, Light Carriages, Buggies, Top Buggies, Farm Wagons, Carriages, Trotting Wagons and Sulkies, Carriage Harness, Saddles, and all other articles made by experienced workmen employed. Repairing neatly done. Call at the Factory, Work built to order at the lowest price. Send your orders.

**SACRAMENTO BANK,**  
THE OLDEST SAVINGS BANK IN THE CITY.  
Corner J. and Fifth streets, Sacramento,  
GUARANTEED CAPITAL, \$500,000.—PAID  
UP Capital, \$200,000. Loans on Real Estate,  
July 1, 1884, \$244,000. From the Ordinary Re-  
serves, July 1, 1885, \$156,562. Terms and Re-  
sults of Business for the year ending 31st  
January and July, Money loaned upon Real  
Estate only. This Bank does exclusively a  
Savings Bank business, and is open for ap-  
plication to W. P. COLEMAN, President.  
ED. R. HAMPTON, Cashier. 164m

**H. H. RENNELL**  
A Real Estate Broker and  
Insurance Agent.

all railroads operated as one system shall be treated as one road. One-third of the tax paid by corporations or persons owning or operating

railroads within the divisions of this section  
 shall become part of the General Land Office  
 and the lands therein shall be paid to  
 the county or counties in which said railroad is  
 situated, in proportion to the length of the  
 railroad situated in the several counties. For  
 the purposes of this section a consolidated city and  
 county shall be treated as a consolidated  
 political association, partnership, person or persons,  
 unlawfully failing or refusing to pay the  
 taxes herein provided for, the same shall be  
 due, and within thirty days thereafter, shall  
 be paid, to the county or counties in which  
 their railroads within this State. The taxes  
 herein provided for, together with such penalties  
 as the Legislature may impose for the non-  
 payment thereof, shall be a lien upon the property  
 belonging to this section. The same shall be  
 enforced in such manner as the Legislature  
 may by law prescribe. All railroads, so far as  
 they are situated within the boundaries of  
 any common school district, shall be subject to  
 an ad valorem tax for school purposes voted by  
 the district, and shall be subject to a special  
 tax held for that purpose, the same as other prop-  
 erty situated within the district, and the same  
 article is the contrary notwithstanding.  
 And all railroads, as far as they are situated  
 within the boundaries of any incorporated city,  
 town, shall be subject to an ad valorem tax  
 for municipal purposes the same as other prop-

Sec 11. Income taxes may be assessed and

[illegible]

